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usually accessible to him. This volume enables one to follow the situation in all essentials; and altogether it is to be commended as a well-balanced and thorough piece of scholarly work.

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NEW BOOKS

AGHNIDES, N. P. *Mohammedan theories of finance. With an introduction to Mohammedan law and a bibliography.* Columbia University studies in history, economics, and public law, vol. LXX, no. 166. (New York: Longmans. 1916. Pp. 540. \$4.)

The author calls his dissertation "an attempt to give a comprehensive exposition of the Mohammedan financial theories in their entirety with special emphasis, when possible, on the reasons underlying them." The reservation is quite in point, and his desire to be superlatively comprehensive has tempted him to stray from his declared object into bypaths where at times he narrowly escapes losing himself: *Qui trop embrasse, mal étreint*.

The germ of the Muhammadan system of finance is contained in Surah VIII, 42, of the Qur'an, rightly entitled "The Spoils." Its development could not help being influenced by the characteristic notions of Islam, which recognizes the individual rather than the community and even now has no clear conception of the idea we express by the word state. Based on the division of the spoils of war in its primary stage, it subjected the conquered unbeliever to a tribute, intended to defray the expenses of the general administration while the zakat or tax imposed upon the well-to-do believer was exacted, as the name implies, by way of purification—namely, to sanctify his possession of the remainder—and constituted a separate fund, called God's property, to be kept apart from the common property of the Moslemin because devoted to charitable purposes. With a more arbitrary since more opportunist interpretation of law and custom in the matter of finance, the observance of this distinction became less strict and the financial system assumed gradually the forms expatiated upon by the author principally from the standpoint of the Hanefites.

Dividing his work into two parts, the first of which serves as an introduction to the second or main one, a treatise on the financial theories proper, the author overwhelms us with a mass of detail, in itself very instructive but not always relevant or of proportionate explanatory value, and sometimes hard to disentangle. He presupposes a good deal of discrimination in his readers, who need much patient labor to arrive at a correct classification of the minutiae adduced to illuminate the evolution of modes of procedure illustrative of the truth, nowhere more discernable than in Muhammadan theories of finance, though this dissertation leaves it only to be inferred, that in the beginning men create institutions in the end to be moulded and governed by them.

The volume concludes with the announcement of a third part in which the origins of the Muhammadan system of taxation and its relation to theory will be discussed.

BROWN, J. C. *Every American's business; the tariff and the coming trade war.* (New York: M. Kennerley. 1916. Pp. 313. \$1.50.)

CLOUD, J. D. *The financial problem of cities.* (Cincinnati, O.: J. D. Cloud. 1916. Pp. 16.)

CUSTIS, V. *The state tax system of Washington.* (Seattle: University of Washington. 1916. Pp. vi. 142.)

GAFFNEY, J. P. *Taxation and new sources of revenue.* (Philadelphia: Finance Committee of the Philadelphia Councils. 1916. Pp. 22.)

GRUNZEL, J. *Economic protectionism.* Carnegie Endowment for International Peace. (Oxford: Clarendon Press. 1916. Pp. xiii, 357. 8s. 6d.)

To be reviewed.

HECHT, R. S. *Municipal finances of New Orleans, 1860-1916.* (New Orleans: Hibernia Bank & Trust Co. 1916. Pp. 32.)

HOBSON, J. A. *The new protectionism.* (London: Unwin. 1916. Pp. xx, 152. 2s. 6d.)

HOSMER, F. J. *The tariff. A short study upon an important subject.* (Boston: Home Market Club. 1916. Pp. 45.)

LAGAILLARDE, J. *L'impôt sur les bénéfices des guerre extraordinaires.* (Toulouse: Librairie Soubiron. 1916.)

LEWIS, H. T. *Summary of the revenue laws of Idaho.* (Moscow: Univ. of Idaho. 1916.)

MCDONALD, E. L. *Taxation of mortgages in Kentucky.* (Louisville: Real Estate Board. 1916. Pp. 67.)

MADSEN, A. W. *The state as manufacturer and trader. An examination based on the commercial industrial and fiscal results obtained from government tobacco monopolies.* (London: Unwin. 1916. Pp. ix, 281. 7s. 6d.)

MOHUN, B. *The United States income tax law, the estate tax law, the munition manufacturer's tax law, and the capital-stock tax law, approved September 8, 1916.* (Washington: B. S. Adams. 1916. Pp. 70. 50c.)

MONTGOMERY, R. H. *1917 income tax procedure.* (New York: Ronald Press. 1916. Pp. 450. \$2.50.)

TUCKER, R. S. *A syllabus in public finance.* (Ann Arbor: Univ. of Mich. 1916. Pp. 38. 75c.)

UNDERHAY, F. G. *Income tax.* New edition. (London: Ward, Lock. 1916. Pp. 272. 2s.)

- WITHERS, H. *International finance*. (New York: Dutton. 1916. Pp. viii, 186. \$1.25.)
- ZOLLER, J. F. *Taxation of business corporations in the state of New York*. (New York: Real Estate Assoc., State of N. Y. 1916. Pp. 27.)
- Civic assessment commission report*. (St. John, N. B. 1916. Pp. 139.)
- The cost of municipal government in Massachusetts. Ninth annual report on the statistics of municipal finances for city and town fiscal years ending between November 30, 1914, and March 31, 1915*. Pub. Doc. No. 79. (Boston: Bureau of Statistics. 1916. Pp. xxxi, 301.)
- Income tax law; analysis and comment*. (Third edition.) *Together with estate tax law*. (New York: Harris, Forbes & Co. 1916. Pp. 125.)
- List of references on the taxation of intangible property (with special reference to mortgages)*. Typewritten. (Washington: Library of Congress. 1916. Pp. 6.)
- The Massachusetts income tax*. (Boston: Old Colony Trust Co. 1916. Pp. 57.)
- New federal tax laws, September 8, 1916; income tax law, war revenue law, estate tax law, munitions tax law, miscellaneous taxes*. (New York: Broadway Trust Co. 1916. Pp. 22. 50c.)
- New York City's administrative progress, 1914-1916: a survey of various departments under the jurisdiction of the mayor*. (New York: Dept. of Finance. 1916. Pp. 351.)
A report based on a survey conducted by Henry Bruère, city chamberlain.
- Omnibus revenue act of 1916*. (San Francisco: Savings Union Bank and Trust Co. 1916. Pp. 90.)
- Single tax and its Cleveland champions; letters and answers published in the Catholic Bulletin*. (Cleveland, O.: Prompt Prtg. Co. 1916. Pp. 32. 5c.)
- Standard manual of the income tax*. 1917 edition. (New York: Standard Statistics Co. 1917. \$2.50.)
- Status of bonds under the federal income tax*. Advance 1917 edition. (New York: Standard Statistics Co. 1916. Pp. 158. \$2.)
- The secured debts tax law of the state of New York, and the mortgage tax law of the state of New York*. (New York: Guaranty Trust Co. 1916. Pp. 56.)
- Summary of Australian financial statistics, 1906-1915*. Finance bulletin no. 9. (Melbourne: Office of Statistics. 1916. Pp. 82.)
- The transfer tax law of the state of New York, complete, including the amendments of 1916, being the article entitled "Taxable transfers,"*

- constituting article 10, chapter 62, of the laws of 1909, as amended.* (New York: Guaranty Trust Co. 1916. Pp. 47.)
- Translation of the New Chilean customs tariff law, with comparison of the new rates of duty and those leviable under the former tariff.* (London: King. 1916. 1s.)
- The United States tariff commission, in effect September 9, 1916.* (New York: Guaranty Trust Co. 1916. Pp. 15.)
- War loans and war finance.* Second edition. (New York: Mechanics & Metals National Bank. 1916. Pp. 39.)
- The work of the Colorado tax commission. A report prepared for the Survey Committee of State Affairs, state of Colorado,* by ROBERT MURRAY HAIG, with a letter of comment by EDWIN R. A. SELIGMAN. (Denver: Denver Civic and Commercial Assoc. 1916. Pp. 53.)
- Your income tax.* Revised edition for 1916-1917. (London: Nelson. 1916. 1s. 6d.)
- 1916 budget of the city of Rochester, N. Y.* (Rochester: City Comptroller. 1916. Pp. 47.)

Population and Migration

NEW BOOKS

- CASTLE, W. E. *Genetics and eugenics.* (Cambridge: Harvard Univ. Press. 1916. Pp. 320. \$1.50.)
- FRANKEL, L. K. *A study of mortality statistics of southern communities.* (New York: Metropolitan Life Ins. Co. 1916. Pp. 8.)
- GURNEY, A. E. *The population of the Polish commonwealth.* (London: Allen & Unwin. 1916. Pp. 40. 6d.)
- MORE, A. *Fecundity versus civilization. A contribution to the study of over-population as the cause of war and the chief obstacle to the emancipation of women, with special reference to Germany.* (London: Allen & Unwin. 1916. Pp. 52. 1s.)
- TURQUAN, J. and DAURAIC, J. *La dépopulation française. Propositions pour la repopulation.* (Paris: Tallandier. 1916. 1.25 fr.)
- Population and vital statistics.* Bulletin no. 33. Commonwealth demography, 1915, and previous years. (Melbourne: Commonwealth Bureau of Census and Statistics. 1916.)
- Lectures and addresses on the negro in the South.* (Charlottesville: Univ. of Virginia. 1916. Pp. 128.)
- The sanitary progress and vital statistics of Hawaii.* (Newark, N. J.: Prudential Press. 1916. Pp. 82.)
- The literacy test for immigrants; a debate.* (Chicago: Delta Sigma Rho, Univ. of Chicago Chapter. 1916. Pp. 62. \$1.)